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For Pole-Money.

June 27. 1693.

THe Estates of Parliament taking to their Consideration, that in regard of the great and eminent dangers that threaten this Kingdom from forraign Enemies, and intestine Disafection, and the Designs of Evil Men, and that our Coasts are not sufficiently Secure against Privateers: and that therefore it is Necessar, that a compleat Number of Standing Forces be maintained, and Ships of War provided for its necessary Defence; as also considering, that beside the Supplie upon the Land-Rent, other Fonds will be requisit for the foresaid End, do for on of these Fonds freely and chearfully offer to His Majesty an Subsidy to be uplifted by way of Pole-money, and for making of which Offer Effectual, His Majestie with Advice and Consent of the Estates of Parliament foresaid, doth Statute and Ordain. That all Persons of whatsoever Age, Sex, or Quality, shall be subject and lyable to a Pole of Six Shilling, except Poor Persons who live upon Charity, and the Children under the Age of Sixteen years, and in *Familia* of all these Persons whose Pole doth not exceed One Pound Ten Shilling Scots.

That beside the said Six Shilling imposed upon all the Persons that are not excepted: A Cottar having a Trade shall pay Six Shilling more, making in the hail Twelve Shilling for every such Cottar.

That for Each Servant shall be payed by the Master, for which the Master is impowred to retain the fourtieth Part of his yearly Fee, whereof Bountieth to be rekoned apart, (excepting Livery Cloaths) in the Number of which Servants are understood, all who receive Wages or Bountieth for any Work, or Employment whatsoever, for the Term or the Year as they have, or shall serve, and in Case they be not Alimen ted in *Familia* with their Masters, then if they be not above the Degree of a Cottar or Hynd, they are to have two third Parts of Wages and Bountieths, or if above the said Degree one Third part of Wages and Bountieth, first deduced for their Aliment.

That all Sea-men pay Twelve Shilling Scots in name of Pole.

That all Tennents Pay in name of Pole to the King, the hundreth part of the valued Rent, payable by them to the Master of the Land, and appoints the Master of the Ground to adjust the Proportions of this Pole amongst his Tennents, according to the respective Duties payable by them in Money or Victual, effeiring to his valued Rent.

That all Merchants, whether Sea-men, Shop-keepers, Chapmen, Tradesmen and others, whose free Stock and Means (not Including Work-mens Tools, Household-plenishing, nor Stocks of Tennents upon the Farms and Possession) is above five hundred Merks, and doth not extend to five thousand Merks, shall be subject and lyable to two pounds ten Shilling of Pole.

And

And that all these (not including as above) whose free Stock and Means is above five thousand Merks, and does not extend to ten thousand Merks, shall be subject to four pound of Pole.

That all Merchants, whether Sea-men, Shop-keepers, Chapmen, Tradesmen and others (not including as above) whose free Stock and Estate extends to, or is above ten thousand Merks in Worth and Value, shall be lyable to ten pound of Pole.

That all Gentlemen so holden and repute, and owning themselves to be such, and who will not renounce any pretence they have to be such, and which Renunciations shall be recorded in the Herauld-Register *gratis*, shall be subject and lyable to three pound of Pole-money, if they be not otherways classed, and upon another Consideration be subject to a greater Pole.

That all Heretors of twenty pound, and below fifty pound of valued Rent, be subject and lyable to twenty Shilling of Pole-money.

That all Heretors of fifty pound and below two hundred pounds of valued Rent, be subject and lyable to four pounds of Pole-money.

That all Heretors of two hundred pounds, and under five hundred pounds of valued Rent, be lyable to nine pounds of Pole-money.

That all Heretors of five hundred pounds or above the same, & under one thousand pounds of valued Rent, be subject and lyable to twelve pounds of Pole-money, and that they pay half a Crown for each of their Male-Children living in *familia*.

That all Heretors of one thousand pounds of valued Rent, and above the same, and all Knight Baronets and Knights, be subject and lyable to twenty four pounds, of Pole-money and that they pay for each of their Male-Children in *familia* three pounds.

That all Lords pay fourty pounds of Pole-money.

That all Viscounts pay fifty pounds of Pole-money.

That all Earls pay sixty pounds of Pole-money.

That all Marquesses pay eighty pounds of Pole.

That all Dukes pay a hundred pounds of Pole.

That the Sons of Noblemen pay according to their Ranks, *viz.* all Dukes eldest Sons as Marquesses, & their youngest Sons as Earls. All Marquesses eldest Sons as Earls, and their youngest Sons as Viscounts. All Earls eldest Sons as Viscounts, and their younger Sons shall be lyable in twenty four pounds of Pole. All Viscounts & Lords Sons shall be lyable in twenty four pounds of Pole.

That all Widows whose Husbands would have been lyable to one pound ten shilling of Pole or above, are to be subject and lyable to a Third-part of their Husbands Pole, except Heiresses, who shall be subject to the same Pole their Predecessors would have been.

That all Nottars and Procurators before Inferior Courts, and Messengers at Arms, are to be subject and lyable to four pounds of Pole-money.

That all Writers not to the Signet, Agents & Clerks of Inferior civil Courts, and Macers and Under-clerks of Session, shall pay six pounds of Pole-money.

That all Advocats, Clerks of Sovereign Courts, Writers to the Signet, Sheriffs and their Deputs, Commissars and their Deputs, Doctors of Medicine, Appothecaries, Chyrurgeans, and others repute Doctors of Medicine, pay twelve pounds of Pole.

That all Commissionat Officers of the Armeý upon Scots Pay shall be lyable in two days Pay for their Pole;

That all persons who are to pay the said respective Poles, tho they be Pol-

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ed in different Capacities, are only to pay at the highest rate above-mentioned; and that always over and above the general Pole.

And for the better Stating, Ordering and Uplifting of the said Pole; His Majesty with Advice foresaid Statutes, and Ordains, that the Commissioners of Assessment or their *Quorum* shall meet and convene at the ordinar place of their Meeting upon the second *Tuesday* of *August* One thousand six hundred and ninety five years, and there shall divide the whole Commissioners, whether present or absent, or shall appoint such other Heretors as they shall think fit, into such Divisions as they shall think meet, appointing Parishes one or more for Commissioners one or more, as they shall see convenient to meet the last *Tuesday* of the said Moneth of *August* at the respective places to be appointed, empowering the said Commissioners to take up Rolls and Lists of all the poleable Persons within the respective Bounds appointed to them, containing the Names, Qualities and Degrees of the several Persons, and of the Value of the Estates belonging to them, conform to the said Act. And Ordains the Magistrates of Burrows Royal to meet the Third *Tuesday* of the said Month of *August*, and to take up Rolls and Lists of all the Poleable persons within the respective Burghs containing their Names, Qualities and Degrees, and the Value of their Estates; And which Commissioners and Magistrates of Burghs are to give Intimation at the Kirk-Door upon a *Sunday*, upon three days warning at least to the persons to be poled to compear before them at the Paroch-Church, and give up their Names, Qualities, Degrees, and Values of their Estates, to the effect the respective Poles may be stated and set down by the said Commissioner, or Commissioners of Assessment, or Magistrates of Burghs respective, and which Rolls the saids Persons are to give up, or send under their hand, if they can writ, otherwise if they cannot writ, their Name, Quality, Degree and Estate, shall be marked by the Clerk, as they give it up, excepting Tennents, whose Names, and the Pole-money payable by them, shall be given and sent by their Masters under their Hand, with Certification, that such as do not Compear, or send under their Hands their Names, Qualities, and value of their Estate, or do give up their Quality, Degree, or Value of their Estates, otherways then it should be, they shall be lyable in the Quadruple of their Pole, the equal half whereof shall belong to the Informer, who shall make the same appear.

And which Lists and Rolls, being so made up within the respective Sub-divisions, shall be Recorded and Booked in a Register of the Shire, or Burgh for that purpose: whereof there shall be an Abstract sent to the Lords of the Theasury, betwixt and the first of *October* one thousand six hundred and ninety five years containing the Number of the Persons in the several Classes and Ranks above specified with the Extent of their Pole.

And His Majesty with Advice and Consent of the said Estates of Parliament, Ordains the foresaid Pole-money to be payed at the Term of *Martimass*, one thousand six hundred ninety five years, or within thirty dayes thereafter, at the respective Paroch-kirks, where the persons concerned dwell, for which Discharges are to be given to the Payers *gratis*. And requires the Commissioners of Assessment, and Magistrates of Burghs, or the Farmers, in case the same shall be set in Farm, to cause Intimation to be made for the payment thereof, at the Kirk-Doors of the several Paroch-Kirks upon the first *Sunday* of *October* one thousand six hundred ninety five. Certifying such as shall not make punctual payment at the said Term of *Martimass*, one thousand six hundred ninety five or within the said thirty dayes

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thereafter, shall be lyable in the double, if paying within other thirty days thereafter, or if failzieing after both the said thirty days in the quadruple of their Pole: and Ordains Execution to be had against them for the same, by Poinding of their readiest Goods, or Imprisoning their Persons: the foresaid Poinding and Imprisonment always proceeding upon the Sentence of one of the Commissioners for the Assessment, or any other Interior Judge where the Person lives.

Likeas His Majestie with Advice and Consent foresaid, Hereby Impowers the Lords of Privy Council, to Order and appoint such further Methods and Courses as they shall Judge fit for Stating and Inbringing of the Pole-money aforesaid, and to allow out of the said Pole-money such Charges and Expenses as shall be necessary for Execution of this Act.

And His Majestie and Estates aforesaid, do hereby strictly Appropiat, Destinat, and Appoint the Sums to be raised by this Act, for the Ends and Uses above specified, conform to His Majesties Letter, whereof Three hundred thousand Pound to be bestowed in the first place, for providing and maintaining of the Ships of War for one year, and which Money the Lords of Thesaury are hereby Ordained to Furnish and Answer to the Commissioners of Admirality, when called for, to the Effect above specified: and also the Lords of Privy Council are hereby fully impowred to decide and determine all Questions and Difficulties hereby undetermined, that may arise anent the Premisses.

And lastly, it is hereby declared, that no Persons lyable in payment of this Pole, shall be holden to produce their Discharges, or Receipts of the same, after the Term of *Martimas*, one thousand six hundred ninety six.

Extracted forth of the Records of Parliament, by

TARBAT, *cls. Registri.*

Edinburgh, Printed by the Heirs and Successors of *Andrew Anderson*, Printer to His most Excellent Majesty, 1695.